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ABSTRACT

A study was done of higher education faculty members' views of ethics in relation to academics and the use of a professor's own text or a fellow faculty member's text as a course requirement. A questionnaire was sent to 210 accounting professors selected at random of whom 53 percent responded. The response rate alone indicated a widespread interest in ethics in academics either on a general level or on the particular subject of using one's own text. Results showed that many professors do require their own texts or texts written by members of their own faculty. Some responses raised the question of whether senior faculty might influence junior professors to select texts written by seniors. Also found were the following: 85 percent of respondents felt that is was ethical to require students to purchase a text authored by the professor or their colleagues; only 15 percent of universities or colleges have a policy regarding requiring use of texts written by the instructor or another member of the faculty; and respondents strongly supported the teaching of ethics in their courses. A copy of the survey is included. (JB)

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CONTEMPORARY ETHICS IN RELATION TO ACADEMICS AND THE USE OF A PROFESSOR'S OWN TEXT OR FELLOW FACULTY MEMBER'S TEXT AS A COURSE REQUIREMENT

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ABSTRACT

The subject of Ethics today is one of the major contemporary issues in our society, in business, in education, and in government. We are reminded constantly in our daily newspapers of violations of good ethical practices. Many people would like to see educators focus some new attention and new leadership in the area of elevating ethics to a higher standard in our society. As strong believers that the best way to teach something worthwhile is by setting a good example, the authors wanted to investigate how accounting professors are providing some education of ethics to their students. Are the professors setting good examples of ethics in the classroom so that the students will learn good practices and then, hopefully, carry them to the business world when they graduate? Or are the professors saying, or implying, "Do what I say, not what I do"?

In order to examine one particular aspect of contemporary ethics in relation to academics, the authors sent a questionnaire to 210 accounting professors throughout the United States. With the use of the survey, the authors wanted to discover how prevalent it is to require their own texts (or texts written by members of their same faculty) for their courses. The authors also wanted to obtain opinions of the professors as to whether or not they feel such a practice is ethical and whether or not their schools have any policies on this matter. With a response rate of 53 percent,

and some very helpful comments, there is a clear indication of widespread interest in the subject of ethics among accounting professors.

CONTEMPORARY ETHICS IN RELATION TO ACADEMICS AND THE USE OF A PROFESSOR'S OWN TEXT OR FELLOW FACULTY MEMBER'S TEXT AS A COURSE REQUIREMENT

The subject of **Ethics**, along with abortion, drugs, Middle East crises, changes in Germany and Soviet countries, and recession, ranks as one of the major contemporary issues in our society, in government, in business, and in education. All of these issues, of course, are ongoing long-term problems that significantly affect most people.

Ethics, which can be defined as "the rules or standards governing the conduct of the members of a profession [The American Heritage Dictionary, p. 242]" or "the discipline dealing with what is good and bad and with moral duty and obligation [Webster's New Collegiate Dictionary, p. 392], encompasses our environment on a daily basis. Regardless of whether people are becoming more unethical, standards are changing, or more notice is being taken of ethical issues, ethics is playing a major role in our everyday conversations, in our daily newspapers, and in current literature. One would like to think that with all of the information and opinions being disseminated to the public, ethics will move upward to a higher level in the not-too-distant future throughout the government, business, and academic worlds. Whether that happens or not remains to be seen.

Although many people would argue that "ethics is ethics" and is generally the same in all areas of society, others would contend that, along with some basic ethical concepts fitting all situations, there are some particular ethical standards that relate to the various constituents of our social forces.

Ethics in education is an area in which one would find some particular elements that differ from those found in other social environments. Educational ethics can include a large range of activities. Various studies have centered on the issue of ethics in the classroom (such as Cohen and Pant[1989]) and teaching ethics in accounting courses (such as Langenderfer and Rockness[1989]). A recent study (Engle and Smith [1990]) reported data about faculty attitudes on the ethical propriety of accounting academicians' involvement in a variety of activities; their investigation related to research activities, travel activities, outside employment, relationships with publishers, student-related activities, etc. The Higher Education Division of the Association of American Publishers, in a recently published "Statement of Principles for College Publishing" (The Chronicle of Higher Education [1990]), recommends that college publishers follow certain principles to ensure that their individual competitive practices do not lead away from the focus on quality educational materials because of payments of money or other consideration, directly or indirectly, to the benefit of individuals or academic departments (other than normally accepted entertainment practices and common courtesies).

To complement the recent studies on the issue of ethics in the academic world, these authors conducted a study to provide information on a particular aspect of contemporary ethics. Because many people are strong believers that one of the best methods of teaching something worthwhile is by the setting of a good example, the major purpose of this study was to investigate if professors are instituting good examples of ethics in the classroom. If they are, students will, hopefully, learn good ethical practices and apply such habits in the business world after they graduate. A question arises as to whether the actions of the majority of professors are implying, "Do what we say, not what we do?" If this is the case, negative results may be the consequences.

METHODOLOGY

Development of the Questionnaire

The authors used a questionnaire survey to obtain the desired information. The questionnaire included 10 questions on the subject matter of using one's own text or a fellow faculty member's text as a course requirement, a couple of general questions on the best method of teaching ethics in the curriculum, a couple of questions to help categorize the responding schools, and a question concerning an opinion on whether administrators and professors should have some training in ethics. These questions were based upon the creativity and over 35 years of collegiate teaching experience on the part of the researchers.

The questionnaire recipients were asked to respond by answering "Yes" or "No" to questions concerning the present status of requiring their text books (or their colleagues' text books), questions concerning their school's policies in regards to such requirements, and questions relating to the recipient's opinions on such matters. The questionnaire also provided space for the respondents to make comments where the authors thought it was appropriate. The number of questions for the survey was purposefully kept short in order to enhance the chances of receiving a significant response rate. Based on surveys of previous studies on various subjects, the researchers have found that, generally, shorter and easy-to-answer questionnaires tend to generate materially higher response rates.

Collection of Data

Questionnaires were mailed to 210 randomly selected accounting faculty members listed in Hasselback's 1989 Accounting Faculty Directory. The sample included full, associate, and assistant professors from 210 colleges and universities throughout the United States. Possibly because of the relatively short questionnaire and/or the contemporary importance of the subject of ethics in academics, the response rate was quite high as a total of 111 responses (53%) were received. All responses were usable, though not all respondents gave answers to all the questions.

Discussion of the Questions and Results

The first question on the survey asked if any members of the respondent's accounting faculty require their students to purchase as the primary text for their courses a book written by a member or members of that faculty. A surprisingly high (to the authors) 46 percent gave an affirmative answer while 52 percent answered with a negative response (2 percent did not answer the question). Because these responses showed that it is a very common practice for professors to require their own texts (or texts written by members of their own faculty), this research study became more meaningful; and the results became more informative than it had been originally anticipated by the authors.

This common practice was demonstrated even more by the responses in the second question, which asked those who indicated a "Yes" to the first question to reveal how many undergraduate and how many graduate courses require a primary text written by a member/members of their faculty. Of these schools 39 percent require such a text in only one undergraduate course (19 percent do not have any requirement on the undergraduate level,) but such texts are required in more than one course by the following schools: 2 courses - 28 percent, 3 courses - 7 percent, 4 courses - 2 percent, and 6 courses - 4 percent. On the graduate level 12 schools require "in house" texts in one course and 4 require them in two courses.

The third and fourth questions on the survey were similar to the first two questions but referred to supplementary texts rather than primary texts. Only 19 percent indicated such supplementary books are used (76 percent answered negatively and 2 percent gave no answer). Of the schools using "in house" supplementary books, 46 percent use such books in one undergraduate course, 17 percent use them in two courses, 4 percent in three courses, 4 percent in four courses, and 29 percent of these schools do not use them on the undergraduate level. Six schools use such books on the graduate level.

In addition to obtaining some facts from the first four questions, the authors wanted to receive opinions on these particular ethical issues from the respondents. Even though a definition for ethical was given in the questionnaire, the authors believe that it is appropriate at this point to discuss some other people's opinions of what constitutes ethical behavior. In 1776 Thomas Paine, when writing about the apathetic acceptance by many of his countrymen of the numerous abridgements of freedoms inflicted on the Americans by King George, wrote "A long habit of not thinking a thing wrong gives it the superficial appearance of being right." Ivan Hill, a leading U.S. ethicist, stated that corruption is in the headlines daily with stories of sleazy ethics, bribery, kickbacks, vandalism, shoplifting, and many forms of dishonesty and violence. He said that news editors have learned to anticipate the space or time needed to reveal the latest in

corruption. Hill indicated that what is worse is that we tolerate such behavior.

He said:

> We have come to accept the fact that, if given a chance, all too many Americans will cheat, whether they are high school students, film executives, or often-tempted purchasing managers. We accept the necessity of triple-locked doors and the risk of being hit on the head if we walk the city streets. We accept lies from the repairman and the chairman of the board, all as a matter of course, as an institutionalized habit of the times. We accept lies from the government. And the corruption of politicians is so pervasive it has ceased to be a comedian's joke. Thus, we condone it all. "That's politics," we cavalierly say.

According to Ivan Hill, "we tolerate all of these destructive acts for the following reasons: (1) many of us are personally involved and are profiting by dishonesty and corruption; (2) many of us are weak or apathetic; (3) too many of us have no values other than money; (4) a large number of us seem content in the belief that as long as we observe reasonable ethical standards, we do not need to feel responsible for the conduct of others; and (5) there are those of us who simply do not believe corruption is all that bad - we have lived with it so long, it's beginning to look all right."

Hill felt that these comparatively mild symptoms of corruption are just the first phase of a deeper, more dangerous fever - a fever that is spreading. Such a disruptive epidemic will leave our once- cherished principles and finer instincts as its first casualties. Without a strong foundation of ethics, laws cannot be effective. Hill mentioned that a recent study reported that when

prospective employees for about 700 corporations were tested, 42 percent of the prospects proved dishonest. Hill urged that no amount of logic and cynical rationalization can justify the irrationality of our not trying to stem this fever and save our freedom for future generations (Hill [1990]).

In contrast to some of Hill's findings, Larry Axline, president of Management Action Planning, Inc. (an ethics-based organization planning and human resources consulting firm in Boulder, Colorado) and chief operating officer of the Council of Ethical Organizations, Inc., says that evidence suggests strong ethics equals high performance. Axline points out that ethics of individuals or organizations is based on how they respond when faced with ethical issues, not what they say. He uses the definition of ethics developed by Dr. Mark Pastin of the Lincoln Center for Ethics at Arizona State University, which states: "The ethics of an organization (person) is the set of ground rules by which the organization (person) operates and evaluates." Based upon a study of ethical, high-profit companies in the United States and Great Britain, the Lincoln Center found that substantial evidence exists that an ethical framework provides "innovative perspectives," and that ethics is becoming increasingly important to organizations. Axline contends that there is evidence showing that good ethics can be translated into increased profits. For example, ethics author David Freudberg has written about a study in which he analyzed the relationship between public service and

long-range corporate profitability. The study's 15 publicly traded companies, which had all been in business for at least 30 years and had a written set of principles on their public service policies, had an average growth and profits over the 30-year period of 11 percent while the Fortune 500 companies during the same period showed an average growth and profits of 6 percent. Axline says that while many experts agree ethics can not be taught to adults, it is possible to encourage an environment in which the right questions are asked at the right time (Axline [1990]).

With those thoughts in mind, the authors of this article pursued their study on ethics by asking questions 5-12 on the questionnaire. The responses are summarized below.

After defining the word ethical as "conforming to accepted professional standards of conduct," the authors asked in question 5 if the respondent felt it is ethical for a faculty member to require his/her students to purchase as the primary text for the course a book written by that faculty member. A large majority (85 percent) gave an affirmative answer to this question. Only 13 percent responded negatively while 2 percent did not answer. Question 6 was similar to number 5 except that it referred to another member of the respondent's faculty rather than the respondent himself/herself. The results were: 87 percent - yes; 9 percent - no; 3 percent - depends on the situation; and 1 percent - no answer. Question 6 also asked for comments. Although 41 percent chose not to comment, the others made these observations:

"Yes, if it is the best text" - 12 percent; " yes, if it is the best text and the author is well-known" - 12 percent; "yes, if it is appropriate or adequate" - 8 percent; "yes, if the author does not keep the royalties" - 8 percent; "yes, if a committee selects the text" - 5 percent; and other comments - 14 percent.

Question 7 was similar to both numbers 5 and 6 but referred to supplementary texts rather than primary texts. The results of number 7 were very similar to those of 5 and 6, indicating that a large majority felt that it is all right to use one's own supplementary text if it is the best available or it is appropriate or no royalties are kept by the author or a committee selects the book.

The results of question 8 surprised the authors. Only 15 percent of the professors said that their university or college has a policy regarding the requirements of the use of primary or supplementary texts written by the instructor of the course or by other members of the same faculty. While 6 percent did not answer the question, 79 percent indicated that their schools had no such policy. Of the 16 schools having a textbook policy, 6 require that each text must be approved by the college or department, 6 require that all royalties must go to the university (or college or department), and 2 require that a particular form must be completed before using a text (2 did not give an answer). In question 9, all of the professors from schools having a textbook policy agreed with

the policies. The authors should have asked the people from schools not having a textbook policy if they feel that their schools should have a policy on this subject and what should the policy be. Unfortunately, the authors did not include this question on the survey.

In another matter relating to ethics, many universities are presently debating whether they should offer a separate ethics course in business or accounting, or whether they should integrate ethics into each business and accounting course. In question 11, the respondents were asked if they felt that there should be a separate ethics course. Forty percent said "yes" and 57 percent said "no" - 3 percent did not answer. On whether or not ethics should be integrated into business and accounting courses, responses to question 12 indicated that 75 percent believed that it should, 16 percent felt that it should not, and 9 percent did not answer. Apparently some people believe that ethics should both be taught as a separate course and integrated into all of the courses.

SUMMARY AND CONCLUSIONS

The response rate of 53 percent for the authors' survey clearly indicates that there is widespread interest in the subject of ethics in academics either on a general level or on the particular subject of using one's own text.

The results of the study show that many professors do require their own texts (or texts written by members of their own faculty). A few respondents questioned in their comments whether senior-level professors might unduly influence junior-level professors (for tenure and promotion purposes) to select texts written by the seniors. This raises a rather interesting point. It is a potential area of study that a researcher might like to investigate even though accurate and honest information may be difficult to obtain.

A large majority (85 percent) of the accounting faculty members surveyed feel that it is ethical to require students to purchase a text authored by the professor or his/her colleagues at the same school. Respondents believe the approach is particularly appropriate if the choice is made with the belief that the text is the best available. An ethical question arises concerning who will decide whether or not the text is the best available - should it be the professor or a text-selection committee?

A surprising result of the survey was the fact that only 15 percent of the universities or colleges have a policy regarding the requirements of the use of primary or supplementary texts written by the instructor of the course or by other members of the same faculty. The respondents from schools with such policies indicated that each text must be approved by the college or department or that royalties must go to the university (or college or department). Based on the results of this study, the authors recommend each university adopt a policy that would enhance the ethical propriety of the activity in both fact and appearance - a policy that would contain the following provisions:

(1) Each text should be approved by an impartial text-selection committee.

(2) A definite and consistent position concerning royalties on such texts should be stated.

(3) The policy should be will publicized among the faculty.

Respondents of this study strongly supported the presence of teaching ethics in their courses (either by the use of separate ethics courses or by the integration of ethics into each business or accounting course or both methods). If the goal is to help students enter the business world with high standards of conduct, we must recognize that contemporary ethics is a dynamic, long-term issue that must be constantly reassessed by educators and students alike. One of the primary ingredients of instilling high standards of ethical conduct among students is for their professors to practice high ethical standards themselves.

Questionnaire

1. Do any members of your accounting faculty require their students to purchase as the primary text for their course a book written by a member/members of your faculty?

   _____ Yes _____ No

2. If so, how many undergraduate accounting courses require a primary text written by a member/members of your faculty? _____
   How many graduate courses? _____

3. Do any members of your accounting faculty require their students to purchase as a supplementary text for their courses a book written by a member/members of your faculty?

   _____ Yes _____ No

4. If so, how many undergraduate accounting courses require as supplementary text a book written a member/member of your faculty? _____ How many graduate courses? _____

5. According to Webster's New Collegiate Dictionary, the word ethical means "conforming to accepted professional standards of conduct."[3] Do you feel that it is ethical for a faculty member to require his/her students to purchase as a primary text for the course a book written by that faculty member?

   _____ Yes _____ No

6. Do you feel that it is ethical for a faculty member to require his/her students to purchase as a primary text for the course a book written by another member of his/her same faculty?

   _____ Yes _____ No

   Comments:

   _____

   _____

7. Do you feel that it is ethical for a faculty member to require his/her students to purchase as a supplementary text for the course a book written by that faculty member?

   _____ Yes _____ No

   Comments:

   _____

   _____

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8. Does your university or college have a policy regarding the requirements of the purchase of primary or supplementary texts written by the instructor of the course or by other members of the same faculty.

_____ Yes _____ No

9. If your university or college does have such a policy, would you please summarize the policy briefly.

10. Do you agree with this policy? _____ Yes _____ No. If you do not agree with the policy, would you please briefly state what the policy should be?

11. Would you favor having a separate course in business or accounting on ethics?

_____ Yes _____ No

12. Do you feel it would be more appropriate for each accounting and business professor to integrate the subject of ethics (rather than as a separate course) into his/her course?

_____ Yes _____ No _____ Don't think it is an accounting or business professor's responsibility to teach ethics.

13. Is your school: _____ AACSB (graduate program) _____ AACSB (undergraduate program) _____ AACSB (both graduate and undergraduate programs _____ non AACSB.

14. Your university enrollment is:

_____ less than 3000 _____ 3000 to 6000

_____ 6001 to 10,000 _____ 10,001 to 20,000

_____ more than 20,000

15. Do you feel that all university and college administrators and professors should be required to have some training in ethics?

_____ Yes _____ No

_____ Only administrators _____ Only professors

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